

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

PULASKI COUNTY PUBLIC LIBRARY

PULASKI COUNTY, INDIANA

January 1, 2017 to December 31, 2019



FILED

01/06/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	MacKenzie Ledley	01-01-17 to 12-31-20
Treasurer	Judy Heater	01-01-17 to 12-31-20
President of the Library Board	Richard Mynark	01-01-17 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE PULASKI COUNTY PUBLIC LIBRARY, PULASKI COUNTY, INDIANA

This report is supplemental to our audit report of the Pulaski County Public Library (Library), for the period from January 1, 2017 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Library. It should be read in conjunction with our Financial Statements Audit Report of the Library, which provides our opinions on the Library's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

December 17, 2020

PULASKI COUNTY PUBLIC LIBRARY
AUDIT RESULTS AND COMMENTS

PUBLIC RECORDS RETENTION

Condition and Context

The Library was unable to provide the following documents: 2018 Receipt Documentation and a Capital Assets Policy. Due to the asbestos and lead remediation project at the Library, numerous records were removed and destroyed due to contamination.

Receipts

The Library could not provide supporting documentation for three of five receipts tested in 2018 due to documents being contaminated and destroyed.

Capital Assets

The Library could not provide a capital assets policy, although the Library Board did approve a capital assets threshold in 2009.

Criteria

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

LATE SUBMISSION OF ANNUAL FINANCIAL REPORT

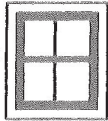
Condition and Context

The Library's Annual Financial Report for 2018 was not filed electronically until May 8, 2019, which was 68 days past the due date.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."



PULASKI COUNTY PUBLIC LIBRARY

"More Than You Expect"

OFFICIAL RESPONSE

January 6, 2021

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Dear Sir or Madam,

In early 2019, the Pulaski County Public Library experienced an unexpected construction incident that resulted in the business office being contaminated by lead dust. After working closely with the local health department and a remediation company, it was quickly determined that the lead dust levels far exceeded those of safe levels. This resulted in a catastrophic loss of both records and furniture.

Throughout the process, the library staff was in close contact with the State Board of Accounts, and they were made aware that there would be a delay in gathering the information to complete the Annual Financial Report. We acknowledge that records were lost due to contamination and the annual report was not completed on time.

As board treasurer, I was continually informed regarding records retention and the outstanding annual report requirement. Yet, I believe our staff went above and beyond to be transparent with officials and work through a very traumatic experience. The library board is appreciative of the assistance and patience of the State Board of Accounts, and public, as we have navigated these uncharted waters.

Sincerely,

Judy Heater

Treasurer

Pulaski County Public Library Board



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Phone: 574-946-3432 or (574) 946-6981 • Fax: (574) 946-6598
pulaskicounty.lib.in.us

PULASKI COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2020, with Judy Heater, Treasurer; MacKenzie Ledley, Director; and Richard Mynark, President of the Library Board.